



INSURANCE TAX RETURN
Property, Casualty, Multiple-Line Companies
State Form 6135 (R 12/06)
Approved by State Board Of Accounts, 1987

NAIC Number (5 digits)

Federal Identification Number

Calendar year Ended

COMPANY INFORMATION

Company Name

Contact Address (Street, City, and State)

Zip Code

State of Incorporation

Date of Incorporation

INSTRUCTIONS

1. The Return, which must be typewritten, pertains to Indiana business during the twelve-month period ending December 31. The Return is due, at the address listed below, to be received on or before **March 1** and will be **delinquent** after that date.
2. The amount due should be calculated and a check payable to the Indiana Department of Insurance prepared for the amount shown on page 2, line 20 of this return. If preparing multiple returns for the Indiana Department of Insurance, a separate check must be prepared for **each** company. Refer to item #6 below.
3. The retaliatory portion, page 3, column 2, lines 1-15, is to be completed as if your company were an Indiana company completing the form for your state of incorporation. **Deductions may be made only if your domiciliary state allows such deductions for similar Indiana Companies.** Please attach all applicable tax statements from your state of Incorporation. Complete the statement(s) based on Indiana Premiums on the basis of what a foreign company would pay in your state (including assessments).
4. Please refer to Indiana Insurance Code 27-1-18-2 for Gross Premium Privilege Tax, and 27-1-20-12 for Retaliatory Provisions. The code is available on Indiana's web site (www.state.in.us/legislative/ic/code/).
5. Attach a completed copy of the Indiana Business State page (Exhibit of Premiums and Losses) from the Company's Annual Statement to this return and payment.
6. **Do not include with any other filing or Insurance Department Correspondence.** No exceptions are acceptable with regards to the mailing address. If filing Returns for multiple companies within a holding company, a return for **each** company must be prepared and each mailed separately. Each Return with original signatures (photocopies are not acceptable) and separate check for each Company must be mailed to the following address:

INDIANA DEPARTMENT OF INSURANCE
Bank Lockbox
POST OFFICE BOX 577
INDIANAPOLIS, INDIANA 46206-0577

PREPARER INFORMATION

Name of preparer or contact person/Title or position held

Telephone number

()

Contact Person's Email Address

Contact Person's Fax #

()

Casualty, Property, Multiple-Line, Title Companies

Company: _____

Indiana premium tax statement for year _____

NAIC#: _____ State of Domicile: _____

Original Return _____ Amended Return _____

PREMIUMS

1. Direct premiums (Column 1, line 34 Indiana State Page of Annual Statement)	\$
1.A. membership fees or finance charge not included above	
2. Reinsurance premiums received on risks located in Indiana	
3. Total Premiums (sum of lines 1, 1A, and 2)	\$

DEDUCTIONS

4. Dividends to policyholders (Column 3, Line 34 Indiana State Page of Annual Statement) Permitted according to IC 27-1-18-2(a)(2)	\$
5. Considerations received for reinsurance of risks located within this state from companies authorized to transact business in this state Permitted according to IC 27-1-18-2(a)(1)	
6. Premiums returned to residents due to applications not accepted or not delivered Permitted according to IC 27-1-18-2(a)(3)	
7. Unearned premiums returned due to cancellation of policies covering risks within the state Permitted according to IC 27-1-18-2(a)(4)	
8. Total Deductions (sum of lines 4 through 7)	\$

9. Taxable premiums (line 3 minus line 8) If less than zero; enter 0	\$
10. Tax rate	1.3%
11. Total Premium Tax (line 9 multiplied by line 10) If less than zero; enter 0	
12. Retaliatory Tax /Assessment amount included (total from page 3, line 16)	
13. Gross Premium Tax Liability (sum of lines 11 and 12)	\$

TAX CREDITS (ATTACH SCHEDULE 1)

14. Total Assessment Credit (Total from Schedule 1, Section A)	
15. Total State Of Indiana Tax Liability Credits According to IC 6-3 and 6-3.1 (Total from Schedule 1, Section B)	

16. Total premium and retaliatory tax due (line 13 less lines 14 and 15)	\$
17. Prior year overpayment not refunded	\$
18. Estimated tax paid:	
a. April 15	\$
b. June 15	\$
c. September 15	\$
d. December 15	\$
19. Total Estimated tax paid (sum 18a – 18d)	\$
20. NET TAX DUE (line 16 less lines 17 and 19)	\$

The undersigned Treasurer being first duly sworn upon his / her oath says that this return (including any accompanying schedules and statements) is to the best of his/her knowledge a true, correct and complete statement of the information called for and that proper care has been taken in the preparation of this return.

State of _____	Signature of Treasurer	
County of _____ } SS:	Printed or typed name of Treasurer	
Date subscribed and sworn to Notary Public	Printed or typed name of Notary Public	
Date Commission expires	County of residence	Signature of Notary Public

All Property and Multiple-line Companies must complete the entire page.

Company Name	NAIC #	Tax Year _____ Original _____ Amended _____	
	Column 1	Column 2	Column 3
Indiana Fire Marshal Tax	PREMIUM	Taxable %	Taxable Portion
1. Fire-Indiana State Page of Annual Statement-column 1, line 1		100%	
2. Homeowner Multiple Peril –column 1, line 4		35%	
3. Commercial multiple Peril –column 1, line 5		35%	
4. Inland Marine-column 1, line 9		15%	
5. Automobile Physical Damage-column 1, line 21		4%	
6. Aircraft (all perils)-column 1, line 22		4%	
7. Totals (Premium, Column 1 and Taxable Portion, Column 3)			
8. Tax @ ½ % (Line 7, Column 3 multiplied by .5%)			
MEMO: Indiana Fire Marshal tax is included in the 1.3% Premium Tax			

Retaliatory Tax and Assessment Statement (specify on Blank lines)	Column 1	Column 2
	Indiana Basis	State of Incorporation Basis
1. Gross Premium Tax (for Column 1; from Page 2, line 11 of this Return)		XXXX
2. Gross Premium Tax (for Column 2; from Page 2, line 9 multiplied by domicile rate of ____%)	XXXX	
3. Fire Marshal Tax (Included in Indiana Premium Tax) ALL OTHER TAXES USE LINES 4-6 (see note 1 on page 4)	XXXX	
4.	XXXX	
5.	XXXX	
6.	XXXX	
All Worker's Compensation Assessments (see note 2 on page 4)		
7. Second Injury Fund Assessment	XXXX	
8. Safety , Education and Training Fund Assessment	XXXX	
9.	None	
10.	None	
11.	None	
Miscellaneous Assessments (see note 3 on page 4)		
12. Comprehensive Health Association Assessment	XXXX	
13.	None	
14.	None	
15. Total Taxes and Assessments	(1)	(2)
16. Retaliatory tax and assessment amount owed to Indiana. (Enter the difference between columns 1 and 2 here, if column 2 amount exceeds column 1 amount; otherwise enter "0"). ENTER THIS AMOUNT ON PAGE 2 LINE 12		\$
Please attach all applicable tax statements from your state of Incorporation, filled out with Indiana premiums on the basis of what an Indiana company would pay in your state including assessments.		

NOTES TO TAX RETURN

Note 1: Enter and describe other taxes imposed by your state of domicile for items such as Firemen's or Police Pension, Firemen's Relief, Fire Department, etc. not included on lines 1 or 2. See additional partial listing below. **Attach completed copies of all state tax returns for your state of domicile using Indiana premiums in calculation.**

Note 2: Enter assessments made by your state of domicile against Indiana companies writing Worker's Compensation Insurance and for which premium tax credit is not given. These assessments are known by various titles but would include Subsequent Injury Fund, Supersedeas Fund, Administrative Assessment, Special Disability Assessments, Maintenance Fund, Occupational Safety Assessments, etc. See Additional partial listing of such items below. Show all Calculations.

Note 3: Enter other assessments made by your state of domicile against Indiana Companies for which credit is not given. To be included are assessments such as Fraud Bureau, Arson Investigation, statistical agent services operated by the Insurance Department, funding of specialized Insurance Department general operating/maintenance expense assessments, etc. See additional partial listing of such items below. Show calculations where needed.

The categorical description of taxes, assessments and fees listed below are not intended to be all-inclusive. If applicable to your state of incorporation, proper entry should be made on the Retaliatory Statements. It is the responsibility of the insurer to disclose, in the Retaliatory Statements, all charges made by its state of incorporation against foreign insurers which, by IC 27-1-20-12 (a), are subject to retaliation.

YOU ARE OBLIGATED TO REPORT ALL ASSESSMENTS OF DOMICILE, LISTED OR NOT. FAILURE TO PROVIDE FULL DISCLOSURE WILL SUBJECT THE INSURER TO THE LATE PAYMENT PENALTIES SPECIFIED BY INDIANA INSURANCE CODE.

Agent's Fingerprint Fee	Motor Vehicle Accident Indemnification Corporation Expense
Arson, Fire and Fraud Prevention Account	Motor Vehicle Financial Security (compulsory) Act Expense
Assessment for Maintenance Bureau	Motor Vehicle Insurance Merit Rating Board
Assessment to Fund Ins. Dept. Budget Deficiency	Motor Vehicle Maintenance Tax
Assessment to Fund Insurance Department	Motor Vehicle Safety (Financial) Responsibility Act Expense
Consultants or Specialized Services	Municipal License Tax
Attorney Gen. Expenditure, Assmt. For Consumer Affairs	Municipal or Local Taxes, Fees, or Occupational
Bureau of Fraudulent Claims	Licenses for which
Business Profit Tax	Premium Tax Credit is not given
Capitol Stock Tax	Municipal Tax
Casualty Insurance Maintenance Tax	Net Income Tax
Certificate of Compliance Fee	Occupational Safety Standard Act
Certificate of Deposit or Valuation	Ocean Marine Underwriting Profit Tax
Commissioner Regulatory Trust Fund	Permit Fee
Corporation Excise Tax	Permit Tax
Corporation Registration Fee or Permit	Police Pension Fund
Corporation Tax	Privilege License Fee
County License Fee	Privilege Tax
Credit Insurance Fee	Property & Liability Insurance Security Fund
Curative Centre Fund	Public Motor Vehicle Liability Security Fund
Death and Permanent Total Disability Bank Fund	Rate Division Assessment
Dependency Death Cause	Reopened Case Fund
Deposit Fee	Single Business Tax
Deposit Tax	Special Automobile Association
Disability (Non-occupational) Benefits Law Expense	Special Disability (W/C) Assessment
Downtown Improvement and Parking Tax	Special Fund for Active Cases
Expense of Administering Motor Vehicle Security	Special fund for Disability Benefits
Expenses of State Board of Worker's Compensation	Special Fund Worker's Compensation
Fee for Furnishing Certified Copy of Annual Statement	Special Medical Malpractice Association
Filing Examination Report Fee	Special Occupational Health and Safety Fund
Filing papers and/or Other Filing Fees	State Fire Marshall Regulatory Assessment
Fire Company Maintenance Tax	State Operated Statistical Agent Services
Fire Department Tax Assessment or Charge	State Rating Bureau, Division of Insurance Operating Assessment
Fire Fighting Academy	Statutory Deposit Maintenance/Service Fee
Fire Insurance Tax, Assessment or Charge	Stock Worker's Compensation Security Fund
Franchise Tax	Supersedeas Fund (W/C)
Health Maintenance Organization Fund Tax	Synopsis Preparation Fee
Ins. Dept. Gen. Operation Expense Assessment	Underwriting Association Assessment
Insurance Advisory Association	Uninsured Employer's Fund
Insurance Checking Office	Vending Machine License Fee
Insurance Examining Bureau	Veterans Second Injury Fund
Insurance Rating Commission Assessment	Vocational Rehabilitation Fund
License Tax	Worker's Compensation Administrative Assessment
Major Medical fund	Worker's Compensation Board Expense
Michigan Insurance Bureau	Worker's Compensation Maintenance Tax
Minimum Direct Written Premium	Worker's Compensation Rate Adjustment Fund
	Worker's Compensation Rehabilitation Div. Tax
	Workmen's Compensation Special Fund
	Workmen's Compensation Security Fund

SCHEDULE 1

(Attachment – 12/06)

INDIANA INSURANCE PREMIUMS - TAX LIABILITY CREDITS	
Company: _____ NAIC#: _____ State of Domicile: _____	Indiana premium tax statement for year _____ Original _____ Amended Return _____
Section A: ASSESSMENTS (attach credit worksheet located at http://www.in.gov/idoi/pdf/guarantyfund.pdf)	
Indiana Insurance Guaranty Fund Assessments; if taking credit, limited to 20% of assessment paid. See IC 27-6-8-15. (Proof of assessment and payment must be attached)	\$
Comprehensive Health Association Assessment; See IC 27-8-10-2.4 (Eff. 1/1/05) (Proof of assessment and payment must be attached)	NOT AVAILABLE
Indiana Life and Health Guaranty Fund Assessments; if taking credit, limited to 20% of assessment paid. See IC 27-8-8-16 (Proof of assessment and payment must be attached)	
Total Assessment Credits (sum of this section; enter total on pg 2, line 18 for Life or line 14 for P&C)	\$
Section B: STATE OF INDIANA TAX LIABILITY CREDITS (According to IC 6-3 and 6-3.1)	
Enterprise zone employers; credit; employment expenditures– See IC 6-3-3-10 (provide evidence of qualification & worksheet)	\$
Enterprise Zone Loan Interest Credit (provide proof per IC 6-3.1-7)	
Industrial Recovery Tax Credit (provide proof per IC 6-3.1-11)	
Military Base Recovery Tax Credit (provide proof per IC 6-3.1-11.5)	
Economic Development for a Growing Economy Tax Credit (provide proof per IC 6-3.1-13)	
Capital Investment Tax Credit (provide proof per IC 6-3.1-13.5)	
Tax Credit for Computer Equipment Donations (provide proof per IC 6-3.1-15)	
Indiana Riverboat Building Credit (provide proof per IC 6-3.1-17)	
Community Revitalization Enhancement District Tax Credit (provide proof per IC 6-3.1-19)	
Rerefined Lubrication Oil Facility Credit (provide proof per IC 6-3.1-22.2)	
Venture Capital Investment Tax Credit (provide proof per IC 6-3.1-24)	
Hoosier Business Investment Tax Credit (provide proof per IC 6-3.1-26)	
Blended Biodiesel Tax Credits (provide proof per IC 6-3.1-27)	
Ethanol Production Tax Credit (provide proof per IC 6-3.1-28)	
Coal Gasification Technology Investment Tax Credit (provide proof per IC 6-3.1-29)	
Headquarters Relocation Credit (provide proof per IC 6-3.1-30)	
Total Tax Liability Credits (sum of this section; enter total on page 2, line 19 for Life or line 15 for P&C)	\$